

Exhibit 4

EXHIBIT 4

Listing of Parties-in-Interest Noted for Court Disclosure

Relationships in Unrelated Matters

Debtors

Commonwealth of Puerto Rico
Puerto Rico Highways and Transportation
Authority (HTA)
Puerto Rico Electric Power Authority (PREPA)

U.S. Government

Steven Mnuchin

**Other Parties Identified in the PrimeClerk
and Epiq Retention Applications**

Government Development Bank of Puerto Rico
Puerto Rico Aqueduct and Sewer Authority
(PRASA)
University of Puerto Rico (UPR)

20 Largest Unsecured Creditors

Kirkland & Ellis LLP
Manpower
Microsoft
Puerto Rico Telephone Company
U.S. Army Corps of Engineers

**Counsel to the Official Committee of Retirees
of the Commonwealth of Puerto Rico**

Jenner Block

**Counsel to the Individual Members of the
Official Committee of Retirees of the
Commonwealth of Puerto Rico**

Saul Ewing

Other Litigation Parties

Ambac Assurance Corporation
Ambac Financial Group
Appaloosa Management LP
Assured Guaranty Corp.
Avenue Capital Group, LLC
Bank of New York Mellon
Bank of Nova Scotia
BlueMountain Capital Management LLC
Brigade Leveraged Capital Structures Fund LP
Buckeye Partners
Candlewood Investment Group, LP
Canyon Capital Advisors LLC
Centerbridge Capital Partners, L.P.

Davidson Kempner Capital Management LLC
Davidson Kempner Capital Management LP
Excelerate Energy
Financial Guaranty Insurance Co.
Franklin Advisers, Inc.

GoldenTree
GoldenTree Asset Management LP
Goldman Sachs
Goldman Sachs Asset Management

King Street
Knothead Capital Management, LLC
Marathon Asset Management, LP
MBIA
Merced Capital LP
Oppenheimer Funds, Inc.
Puerto Rico Housing Finance Authority
Scotiabank de Puerto Rico
Syncora Guarantee Inc.
UBS Financial Services
UBS Financial Services Incorporated of Puerto
Rico Y Otros
UBS Group AG
Whitebox Advisors LLC
Wilmington Trust

Professionals

Cadwalader Wickersham & Taft
Chadbourne & Parke
Cohen, Weiss and Simon LLP
Davis Polk & Wardell
Dechert
DLA Piper
Faegre Baker Daniels
Jones Day
Kasowitz Benson Torres
Kramer Levin Naftalis & Frankel
McDermott Will & Emery
O'Melveny & Myers
Paul Hastings
Paul Weiss
Proskauer Rose
Reed Smith
Schulte Roth & Zabel LLP
Weil Gotshal & Manges
White & Case